

STATE OF CALIFORNIA

KATHLEEN CONNELL,
CONTROLLER OF CALIFORNIA

OFFICE OF STATE CONTROLLER
PERSONNEL/PAYROLL SERVICES DIVISION
300-Capitol Mall
P.O. Box 942850
Sacramento, CA 94250-5878

Date: January 25, 1999

PAYROLL LETTER #99-003

To: All Agencies/Campuses in the Uniform State Payroll System

From: Ralph Zentner, Chief
Personnel/Payroll Operations Bureau

Re: 1999 REPORTING REQUIREMENTS FOR PERSONAL USE OF STATE-OWNED
OR LEASED VEHICLE

This letter announces the 1999 Federal requirements impacting the reporting of Personal Use of State-owned or Leased Vehicles (PUSV). It replaces Payroll Letter #98-001, dated January 9, 1998.

1999 REPORTING REQUIREMENTS

Requirements for reporting PUSV are adjusted annually by the Internal Revenue Service. The 1999 requirements are listed below:

Vehicle Cents-Per-Mile Rule:

For January 1, 1999 through March 31, 1999: The Federal Standard Mileage Rate (FSMR) remains \$0.325 per mile.

April 1, 1999 and thereafter: the FSMR is decreased to \$0.31 per mile.

Vehicle Cents-Per-Mile Rule: The 1999 maximum Fair Market Value (FMV) for vehicles using this rule was lowered from \$15,600 (in 1998) to \$15,500 (in 1999).

Commuting Valuation Rule: Compensation for a Control Employees remains \$110,700 for 1999. Control employees cannot use the Commuting Valuation Rule (\$3.00/day).

REPORTING REQUIREMENTS

The value of PUSV must be reported monthly to the State Controller's Office on Form STD. 676V, NON-USPS ADJUSTMENT REQUEST -- VALUES. Reporting requirements for the PUSV and Form STD. 676V completion instructions are outlined in Payroll Procedures Manual (PPM), Sections I-129.2 and I-163 respectively.

CONTACTS

PPM revisions are forthcoming. Please use the following contacts for requesting assistance:

Reporting Requirements

Jim

(916) 322-8128

Tax Support

CALNET 492-8128

Forms STD. 676V Completion

Payroll Operations

(916) 322-8100

W-2 Unit

CALNET 492-8100

RZ:JF/TSS